



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information: WAC 458-18-020 (Deferral of special assessments and/or property taxes - Qualifications for deferral.) lists the qualifications for deferring payment of special assessments or real property taxes on a percentage of the taxpayer's equity in residential property. WAC 458-18-100 (Deferral of special assessments and/or property taxes -When payable -Collection -Partial payment.) explains when deferred taxes on residential property and interest become payable, the effects of the deferment, and the procedure for collecting and paying the deferred taxes.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

Name: Jim Winterstein
Agency: Department of Revenue
Address: Post Office Box 47453
Olympia, Washington 98504-7453
FAX (360) 586-0127
E-mail: JimWi@DOR.WA.GOV

AND RECEIVED BY: July 7, 2008

Purpose of the proposal and its anticipated effects, including any changes in existing rules: WAC 458-18-020 and 458-18-100 are being amended to conform to SSHB 3104 (chapter 6, Laws of 2008). SSHB 3104 extended the rights and liabilities of spouses under RCW 84.38.030, 84.38.130, and 84.38.150 to domestic partners. In addition, subsection (5) of WAC 458-18-020 has been changed to reflect the 2004 amendment to RCW 84.38.030, which increased the amount of combined disposable income claimants may have in order to qualify for the deferral from thirty thousand dollars to forty thousand dollars.

Copies of draft rules are available for viewing and printing on our website at:
<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

Reasons supporting proposal: To incorporate legislative changes.

Statutory authority for adoption: RCW 84.38.180

Statute being implemented: RCW 84.38.130; RCW 84.38.150

Is rule necessary because of a:

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, CITATION:

Date May 7, 2008

Name
Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: May 07, 2008

TIME: 11:45 AM

WSR 08-10-114

Name of proponent: Department of Revenue

☐ Private
☐ Public
☒ Governmental

Name of agency personnel responsible for:			
Name		Office Location	Phone
Drafting.....	Marilou Rickert	1025 Union Ave. SE. Ste #544, Olympia ,WA	(360) 570-6115
Implementation....	Brad Flaherty	1025 Union Ave. SE. Ste #200, Olympia ,WA	(360) 570-5860
Enforcement.....	Brad Flaherty	1025 Union Ave. SE. Ste #200, Olympia ,WA	(360) 570-5860

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: None